

## REMARKS

In view of the above amendments and the following remarks, reconsideration of the rejections contained in the Office Action of October 22, 2004 is respectfully requested.

In order to make necessary editorial corrections, the entire specification and abstract have been reviewed and revised. As the revisions are quite extensive, the amendments to the specification and abstract have been incorporated into the attached substitute specification and abstract. For the Examiner's benefit, a marked-up copy of the specification indicating the changes made thereto is also enclosed. No new matter has been added by the revisions. Entry of the substitute specification is thus respectfully requested.

The Examiner rejected claims 1, 3, and 4 as being anticipated by the Sato reference (USP 6,507,337); but also indicated that claim 2 contains allowable subject matter. As indicated above, however, the original claims have now been cancelled and replaced with new claims 5-17, including new independent claims 5, 8, and 13. For the reasons discussed below, it is respectfully submitted that the new claims are clearly patentable over the prior art of record.

As an initial matter, the Examiner is requested to note that new independent claim 5 has been drafted to include all of the subject matter of original base independent claim 1 and allowable dependent claim 2. Thus, in view of the Examiner's indication of allowable subject matter, it is respectfully submitted that new independent claim 5 and the claims that depend therefrom are clearly patentable over the prior art of record.

New independent claim 8 is directed to a transparent touch panel that comprises a light transmitting sheet *to be pressed by a user*, and the light transmitting sheet includes a rubber elastic adhesive layer arranged to attach a first light transmitting film to a second light transmitting film. The transparent touch panel further comprises a light transmitting substrate, and the light transmitting sheet and the light transmitting substrate are attached to each other so that the light transmitting sheet *is located at an outer side of the light transmitting substrate*.

As explained in the specification, conventional touch panels often have problems becoming deformed due to a lack of resiliency in an outer light transmitting sheet. In particular, as explained in the comparison tests described on page 8, lines 4-21 of the original specification, conventional touch panels with light transmitting sheets that are pressed when used often become permanently

deformed after use. For example, non-resilient conventional light transmitting sheets which are pressed by a user often become damaged themselves, or damage other components of the touch panel after extended use. However, based on the results of the comparative tests described on page 8 of the original specification, the rubber elastic adhesive layer of the light transmitting sheet (located at the outer side of the light transmitting substrate so as to be pressed) of the present invention absorbs the pressure and provides resiliency to the light transmitting sheet. Thus, the arrangement of the light transmitting sheet of the present invention significantly reduces or eliminates the possibility of damage.

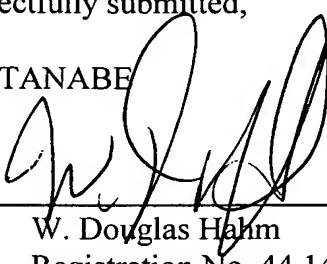
The Sato reference discloses a touch panel including a touch substrate 10 and a display substrate 20 attached to each other. In the Office Action, the Examiner asserted that the touch panel of the Sato reference includes a light transmitting sheet (display substrate 20) and a rubber base adhesive (bond layer 27). As clearly explained in column 6, lines 45-60, and as clearly illustrated in Figure 2 of the Sato reference, the bond layer 27 forms a portion of (i.e., is located within) the display substrate 20. However, as explained in column 6, lines 20-24 of the Sato reference, the “touch substrate 10 receives inputs from a user through an input operation executed by the user using a finger or a device.” In other words, the *touch substrate 10* of the Sato reference, rather than the display substrate 20, is to be pressed by a user. Furthermore, the touch substrate 10 of the Sato reference does not include a rubber elastic adhesive layer as recited in new independent claim 8. Thus, the Sato reference does not disclose or suggest a light transmitting sheet to be pressed by a user, in which the light transmitting sheet includes a rubber elastic adhesive layer, and in which the light transmitting sheet is located at an outer side of a light transmitting substrate. Therefore, the Sato reference does not anticipate or even suggest the invention recited in new independent claim 8. Accordingly, it is respectfully submitted that new independent claim 8 and the claims that depend therefrom are clearly patentable over the prior art of record.

New independent claim 13 is directed to an electronic apparatus that comprises an apparatus body and a transparent touch panel. The transparent touch panel of independent claim 13 includes all of the elements recited in new independent claim 8. Therefore, for the reasons discussed above with respect to independent claim 8, it is respectfully submitted that the electronic apparatus of new independent claim 13 is also clearly patentable over the prior art of record.

In view of the above amendments and remarks, it is submitted that the present application is now in condition for allowance. However, if the Examiner should have any comments or suggestions to help speed the prosecution of this application, the Examiner is requested to contact the Applicant's undersigned representative.

Respectfully submitted,

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